



**To:** Julie Magee, Commission Chair  
Members of the Commission

**From:** Stephen Cordi, Chair of the Resolutions Committee

**Re:** 2015 Resolutions Committee Report to the Commission

**Date:** July 22, 2015

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Please find attached to this report the resolutions for the Commission's consideration:

- 2015-01 Resolution Regarding Tax Fairness in the Proposed Federal Extension of the Moratorium on Taxation of Internet Access

This resolution was first adopted in 2005 and renewed last in 2010. Congress will consider extending or making permanent the moratorium this year, as it otherwise expires on October 1, 2015. This resolution sets out our principles for any action by Congress.

- 2015-02 Resolution Recommending to States the ABA Model Transactional Tax Overpayment Act

The Uniformity Committee's Sales and Use Tax Subcommittee formed a joint state/industry workgroup in December 2012 to study the issues pertaining to class action refund claims, as well as similar issues pertaining to the application of state False Claims Acts to tax under-collection, and report back to the Executive Committee with its recommendations. The group considered and proposed that the committee recommend states consider the American Bar Association Model Transactional Tax Overpayment Act that would set forth uniform transaction tax refund procedures in states that impose a sales and use tax or similar transaction tax on purchasers and would make explicit that sellers are not to be named in any action to recover tax allegedly overpaid to such states.

Please also find the honorary resolutions for the Commission's adoption:

- Resolution No. 2015A - Appreciation of the Washington State Department of Revenue Host of the 2015 Annual Meeting
- Resolution No. 2015B - In Recognition of Frank Hales, Audit Committee Chair, and Lee Baerlocher, Audit Committee Vice-Chair
- Resolution No. 2015C - In Recognition of Clark Snelson, Incoming Litigation Committee Chair, Marshall Stranburg, Outgoing Chair and Incoming Co-Vice Chair, and Mark Wainwright, Co-Vice Chair

- Resolution No. 2015D - In Recognition of Lennie Collins, Nexus Committee Chair
- Resolution No. 2015E - In Recognition of Wood Miller, Uniformity Committee Chair, Robynn Wilson, Income and Franchise Tax Uniformity Subcommittee Chair, and Richard Cram, Sales and Use Tax Uniformity Subcommittee Chair
- Resolution No. 2015F - Special Appreciation of Robyn Wilson, Departing Chair of the Income and Franchise Tax Uniformity Subcommittee
- Resolution No. 2015G - In Appreciation of Joe W. Garrett, Jr., Chair of the Arm's-Length Adjustment Service Advisory Group
- Resolution No. 2015H - In Appreciation of R. Bruce Johnson, Utah State Tax Commission, 1998-2014
- Resolution No. 2015I - In Appreciation of Joe Huddleston, Executive Director, 2005-2015